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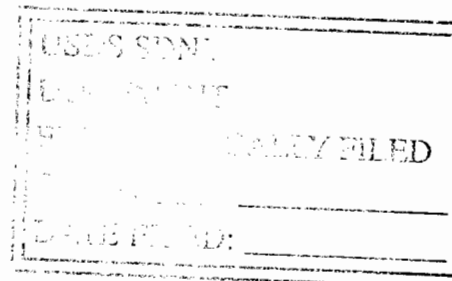
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February 14, 2011

**VIA FEDEX**

Hon. Kenneth Karas  
United States Courthouse  
300 Quarropas St.  
White Plains, NY 10601-4150



**Re: Trustees of the Police & Fire Ret. Sys. v. Clapp, No. 08-CV-01515 (KMK) (GAY)**

Dear Judge Karas:

We write in response to Plaintiff's February 3, 2011 letter requesting that we file the Declaration of Daniel K. Roque in Support of Motion To Dismiss and its accompanying exhibits ("Roque Declaration").

As Plaintiff's counsel correctly states, we filed the motion to dismiss and supporting memorandum of law as instructed by Your Honor. *See* Dkt. Nos. 61-63. Filing the Roque Declaration is unnecessarily duplicative, overly burdensome, and will only serve to jeopardize the confidential nature of the documents.

The Roque Declaration merely affirms that the accompanying exhibits are genuine, and does not otherwise contain substantive information. (A copy of the Roque Declaration without exhibits is attached.) The accompanying exhibits consist of:

(1) a March 7, 2008 letter from Donald A. Corbett to David L. Wales. This letter has been filed at least twice with the Court. *See* Dkt. No. 34, Attachment #3; Dkt. No. 50, Attachment #8;

(2) the Special Litigation Committee's report ("SLC Report"). The SLC Report has also been filed with the Court (*See* Dkt. No. 32) under seal as required by the Stipulation and Order of Confidentiality. *See* Dkt. No. 27;

(3) the SLC Report's exhibits ("SLC Report Exhibits"). Filing the over 3,000 pages of documents contained in the SLC Report Exhibits would be overly burdensome—particularly given that the majority are confidential and would need to be filed under seal.

Your Honor dismissed the complaint, without prejudice, based on the Plaintiff's failure to plead with particularity. Because Your Honor found that the complaint was deficient on its face—

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and did not reach the issues addressed in the SLC Report and the SLC Report Exhibits (e.g., the independence of the SLC, and the adequacy and good faith nature of its inquiry)—further filings of these documents will only serve to increase the likelihood that their confidential nature will be compromised.

Respectfully submitted,



Donald A. Corbett

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02/14/11 16722874.2

cc: Gregory M. Nespole, Esq. (via e-mail)  
Denis F. Sheils, Esq. (via e-mail)  
Robert N. Schwartz, Esq. (via e-mail)

The Rogue Declaration and Exhibits should be made part of the record. The SLC exhibits may be filed in hard copy and under seal, as can the SLC Report itself.

So Ordered,

  
2/15/11